

EXHIBIT “B”



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

November 30, 2012

Robert F. Katzberg
Kaplan & Katzberg
767 Third Avenue, 26th Floor
New York, NY 10017

Dear Mr. Katzberg:

I am responding to your Freedom of Information Act (FOIA) request dated October 2, 2012, that we received on October 10, 2012.

You asked for the following:

1. All documents that reflect the total amount of dollars received to date as a result of the February 2011 Offshore Voluntary Disclosure Initiative ("2011 OVDI")
2. All documents that reflect how much, in dollars and as a percentage of the total received, were collected as a result of payments made by participants in the 2011 OVDI pursuant to Title 31, USC requirements and/or violations.
3. All documents that reflect how much, in dollars and as a percentage of the total received, were collected as a result of payments made by participants in the 2011 OVDI pursuant to Title 26, USC violations, including principal tax due and owing, as well as penalties and interest.
4. All documents that reflect the total amount of dollars collected from participants in the 2011 OVDI that were deposited into the U. S. Treasury.
5. All documents that reflect the total amount of dollars collected from participants in the 2011 OVDI that were deposited in any other agency or department account, and specifically identify the agency/department and the total amount received by each.
6. Copies of all Form 906 closing agreements executed pursuant to the 2011 OVDI, excising names, addresses, social security numbers and any other information identifying the taxpayer executing said agreement.

One page was located in response to Items #1 – 5 and I am withholding it in full for the following reasons:

FOIA exemption (b)(7)(A) exempts from disclosure records or information compiled for law enforcement purposes, but only to the extent that production of such records could interfere with enforcement proceedings.

Disclosure of this information is also exempt under FOIA subsection (b)(3) supported by Internal Revenue Code section IRC Section 6103(e)(7), because release would impair federal tax administration.

FOIA exemption (b)(7)(E) exempts from disclosure records or information compiled for law enforcement purposes to the extent their production would reveal:

- Techniques and procedures for law enforcement investigations or prosecutions
- Guidelines for law enforcement investigations or prosecutions, if release could reasonably be expected to risk circumvention of the law.

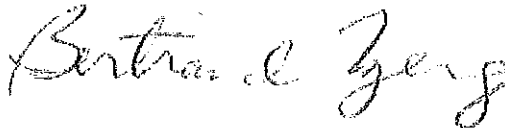
In response to Item #6, this information is being withheld in full for the following reason:

FOIA exemption (b)(3), requires us to withhold information that is specifically exempted from disclosure by another law. Without proper authorization or a valid Power of Attorney, law prohibits us from making return information of another taxpayer public. The law supporting this exemption is Title 26 United States Code section 6103(a).

This constitutes a full denial of your request. I have enclosed Notice 393 explaining your appeal rights.

If you have any questions please call Tax Law Specialist Janice P. Rudolph, ID # 0218169, at (202) 283-7388 or write to: Internal Revenue Service, Headquarters (HQ) FOIA, Mail Stop C2-235, 5000 Ellin Road, Lanham, MD 20906. Please refer to case number F13285-0027.

Sincerely,



Bertrand Tzeng
Disclosure Manager (Acting)
HQ Disclosure Program Operations and FOIA

Enclosure
Notice 393